



Treasury Inspector General for Tax Administration

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FISCAL YEAR 2007 STATUTORY REVIEW OF DISCLOSURE OF COLLECTION ACTIVITY WITH RESPECT TO JOINT RETURNS

Issued on July 12, 2007

Highlights

Highlights of Report Number: 2007-40-119 to the Internal Revenue Service Deputy Commissioner for Services and Enforcement.

IMPACT ON TAXPAYERS

Internal Revenue Code Section (I.R.C. §) 6103(e)(8) gives joint filer taxpayers who are no longer married or no longer reside in the same household the right to request information regarding the Internal Revenue Service's (IRS) efforts to collect delinquent taxes on their joint return liabilities. The IRS has implemented procedures for responding to requests from taxpayers concerning collection activity on their joint tax liabilities. TIGTA believes these procedures provide IRS employees sufficient guidance for handling these requests in accordance with the law.

WHY TIGTA DID THE AUDIT

This audit was initiated because the IRS Restructuring and Reform Act of 1998 added I.R.C. § 7803(d)(1)(B), which requires TIGTA to review and certify annually whether the IRS is complying with the requirements of I.R.C. § 6103(e)(8).

WHAT TIGTA FOUND

IRS policies and procedures provide employees with sufficient guidance for handling joint filer collection activity information requests. However, TIGTA could not determine if the IRS fully complied with I.R.C. § 6103(e)(8) requirements when responding to all written information requests from joint filers. IRS management information systems do not separately record or monitor joint filer requests, and Congress has not explicitly required the IRS to do so. Furthermore, TIGTA does not recommend the creation of a separate tracking system.

WHAT TIGTA RECOMMENDED

Because this is a positive report and TIGTA made no specific recommendations, comments from the IRS were not required.

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